

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Bradley N. Maker  
Title: Implicit-Explicit Switching for Finite Element Analysis  
Application No.: 09/836,490 Filing Date: April 17, 2001  
Examiner: Proctor, Jason Scott Group Art Unit: 2123  
Docket No.: LSTC.004US0 Conf. No.: 8530

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Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

**RESPONSE TO OFFICE ACTION**

Sir:

This is in response to the non-final Office Action dated October 18, 2006.

Claim Amendments are reflected in the listing of claims, which begins on page 2 of this paper.

Remarks begin on page 12 of this paper.

Reconsideration is kindly requested in light of the following amendments and remarks.